



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, १३ सितम्बर, १९९४/२२ भाद्रपद, १९१६

हिमाचल प्रदेश सरकार

विधान सभा मन्त्रिवालय

ग्रधिसूचना

शिमला-४, १३ सितम्बर, १९९४

संख्या १-५०/९४-वि० स०.—हिमाचल प्रदेश विधान सभा की प्रक्रिया एवं कार्य संचालन नियमावली, १९७३ के नियम १३५ के अन्तर्गत "हिमाचल प्रदेश माध्याम विक्रय कर (मंशोवन) विधेयक, १९९४

(1994 का विशेषक संख्यांक 14)।" जो आज दिनांक 13 सितम्बर, 1994 को हिमाचल प्रदेश विधान सभा में पुरःस्थापित हो गया है, सर्वसाधारण की सूचनाएँ राजपत्र में मुद्रित करने हेतु प्रेषित किया जाता है।

लक्ष्मण सिंह,
सचिव।

1994 का विधेयक संख्यांक 14.

हिमाचल प्रदेश साधारण विक्रय कर (संशोधन) विधेयक, 1994

(विधान सभा में पेशा पुरःस्थापित)

हिमाचल प्रदेश जनरल सेलज टैकट ऐक्ट, 1968 (1968 का 24) का और संशोधन करने के लिए विधेयक।

भारत गणराज्य के पैतालीसवें वर्ष में हिमाचल प्रदेश विधान सभा द्वारा निम्न-लिखित रूप में यह अधिनियमित हो :-

1. (1) इस अधिनियम का संक्षिप्त नाम हिमाचल प्रदेश साधारण विक्रय कर संक्षिप्त नाम (संशोधन) अधिनियम, 1994 है। और प्रारम्भ।

(2) इन धारा की उप-धारा (3) में अन्यथा उपबोधित के सिवाय, इस अधिनियम के उपबोध तुरन्त प्रवृत्त होंगे।

(3) इस अधिनियम की धारा 2 के खण्ड (a) के उप-खण्ड (ii) द्वारा मया जोड़े गए मूल अधिनियम की धारा 2 के खण्ड (c) के नए उप-खण्ड (iv) का भाग (a) 2 फरवरी, 1983 से प्रवृत्त हुआ समझा जाएगा और इस अधिनियम की धारा 2 के खण्ड (a) और (b) के शेष उपबोध 13 अगस्त, 1985 से प्रवृत्त हुए समझे जाएंगे और इस अधिनियम की उक्त धारा का खण्ड (c) 2 नवम्बर, 1991 से प्रवृत्त हुआ समझा जाएगा; इस अधिनियम की धारा 4 का खण्ड (a) प्रथम जनवरी, 1991 से प्रवृत्त हुआ समझा जाएगा; इस अधिनियम की धारा 8 के खण्ड (i) और (ii) [खण्ड (ii) के परन्तुक के भाग (b) और (c) के सिवाय] 18 अप्रैल, 1992 से प्रवृत्त हुए समझे जाएंगे और धारा 8 के खण्ड (ii) के परन्तुक का भाग (b) 8 अक्टूबर, 1992 से प्रवृत्त हुआ समझा जाएगा; इस अधिनियम की धारा 9 प्रथम अगस्त, 1993 से प्रवृत्त हुई समझी जाएगी; और इस अधिनियम की धारा 10 द्वारा जोड़े गए परन्तुक के भाग (a) और भाग (b) क्रमशः 17 अगस्त, 1992 और 8 अक्टूबर, 1992 से प्रवृत्त हुए समझे जाएंगे।

2. हिमाचल प्रदेश जनरल सेलज टैकट ऐक्ट, 1968 (जिसे इसमें इनके पश्चात् धारा 2 का मूल अधिनियम कहा जाएगा) की धारा 2 में,— संशोधन।

(क) खण्ड (c) में—

(i) उप-खण्ड (ii) में चिन्ह “;” के पश्चात् आए शब्द “and” का लोप किया जाएगा;

(ii) उप-खण्ड (iii) में चिन्ह “.” के स्थान पर “; and ” चिन्ह और शब्द प्रतिस्थापित किए जाएंगे और तत्पश्चात् निम्नलिखित उप-खण्ड (iv) जोड़ा जाएगा और उसका भाग (a) 2 फरवरी, 1983 से जोड़ा

गया समझा जाएगा और शेष उपबन्ध 13 अगस्त, 1985 से जोड़े गए समझे जाएंगे, अर्थात् :—

“(iv) every person engaged in the business of,—

- (a) transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration ;
- (b) transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract ;
- (c) delivery of goods on hire-purchase or any system of payment by instalments ;
- (d) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration ;
- (e) supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration ; and
- (f) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service, is for cash, deferred payment or other valuable consideration.” ;

(iii) स्पष्टीकरण (2) में शब्द “A Government”, के लिए शब्द “Every department, or its subordinate offices, of a Government” प्रतिस्थापित किए जाएंगे ; —

(ख) स्पष्टीकरण 3 के पश्चात् खण्ड (iii) में निम्नलिखित स्पष्टीकरण (4) और (5) जोड़े जाएंगे और ये 13 अगस्त, 1985 से जोड़े गए समझे जाएंगे, अर्थात् :—

“(4) in respect of transactions covered under sub-clause (iii) of clause (h) and sub-clause (iii) of clause (i) of this section the amount to be included in the turnover shall be the total sum payable by the hirer under a hire-purchase agreement in order to complete the purchase of, or the acquisitions of property in the goods to which the agreement relates and includes any sum as payable by the hirer under the hire purchase agreement by way of deposit or other initial payment, or credited or to be credited to him under such agreement on account of any such deposit or payment whether that sum is to be or has been paid to owner or to any person or is to be or has been discharged by payment of money or by transfer or delivery of goods or by any other means, but does not include any sum payable as a penalty or as compensation or damages for breach of the agreement.

(5) The amount to be included in the turnover in respect of transfer of property in goods (whether as goods or in some other form) involved in the execution of work contract shall be its sale price.” ; and

(ग) खण्ड (p) में शब्द और शब्द "a capital investment of not more than 35 lakhs" के स्थान पर "such capital investment, as may be prescribed" शब्द प्रतिस्थापित किए जाएंगे और 2 नवम्बर, 1991 से प्रतिस्थापित किए गए समझे जाएंगे।

3. मूल अधिनियम की धारा 5-A के स्थान पर निम्नलिखित धारा रखी जाएगी, धारा 5-A का प्रतिस्थापन।
अर्थात्:—

"5-A. Levy of purchase tax on certain goods .—

Where a dealer who is liable to pay tax under this Act purchases any goods other than those specified in Schedule "B" from any source, and—

- (i) uses them within the State in the manufacture of goods specified in Schedule "B", or
- (ii) uses them within the State in the manufacture of any goods, other than those specified in Schedule "B", and sends the goods so manufactured outside the State in any manner otherwise than by way of sale in the course of inter-State trade or commerce or in the course of export out of the territory of India, or
- (iii) uses such goods for a purpose other than that of resale within the State or sale in the course of inter-State trade or commerce or in the course of export out of the territory of India, or
- (iv) sends them outside the State in any manner other wise than by way of sale in the course of inter-State trade or commerce or in the course of export out of the territory of India,

and no tax is payable on the purchase of such goods under any other provisions of this Act, there shall be levied a tax on the purchase of such goods equal to the rate as notified, under sub-section (1) of section 6, by the State Government . "

4. मूल अधिनियम की धारा 6 में, उप-धारा (3) के खण्ड (a) में, — धारा 6 का संशोधन।

(क) उप-खण्ड (ii) के स्थान पर निम्नलिखित उप-खण्ड प्रतिस्थापित किया जाएगा, और 1 जनवरी, 1991 से प्रतिस्थापित किया गया समझा जाएगा, अर्थात्:—

"(ii) sale to a registered dealer of goods liable to tax at the last stage of sale in Himachal Pradesh, other than (a) the sale of goods specified in Schedule 'C' or (b) the sale of goods liable to tax at the first stage of sale under sub-section (2), and the same is declared by him in a prescribed form as being intended for resale in the State of Himachal Pradesh or in the course of inter-State trade or commerce or sale in the course of export of goods out of the territory of India :

Provided that, in the case of such sales, a declaration duly filled and signed by the registered dealer to whom the goods are sold, containing the prescribed particulars and inscribed on the bill or cash memorandum referred to in sub-section (2) of section 19 is furnished to the assessing authority by the dealer who sells the goods :

Provided further that no dealer shall be entitled to make any deduction from his turnover in respect of a sale made by him to a registered dealer with whom composition under sub-section (2) of section 12 has been made and is in force ;”

(ख) उप-खण्ड (iii) के पश्चात् निम्नलिखित परन्तु जोड़ा जाएगा, अर्थात् :-

“Provided that in the case of such sales a declaration in such form and in such manner as may be prescribed, duly filled and signed by the authorised officer of such undertaking to whom the goods are sold is furnished to the Assessing Authority by the dealer who sells the goods;” and

(ग) उप-खण्ड (vi) के अन्त में आए शब्द “and” का लोप किया जाएगा और तत्पश्चात् निम्नलिखित स्पष्टीकरण जोड़ा जाएगा, अर्थात् :-

“Explanation.—For the purposes of sub-clause (ii) ‘the last stage of sale’ in Himachal Pradesh in respect of any goods means a stage of sale other than ‘the first stage of sale’ specified by the Government in the notification issued under sub-section (2) of section 6; and ”.

धारा 16-B का अंतःस्थापित की जाएगी, अर्थात् :-
स्थापन ।

“16-B. Tax to be first charge on property.—

Notwithstanding anything to the contrary contained in any law for the time being in force, any amount of tax and penalty including interest, if any, payable by a dealer or any other person under this Act shall be a first charge on the property of the dealer or such other person .”

धारा 39 का संशोधन । 6. मूल अधिनियम को धारा 39 में, उप-धारा (3) के स्थान पर निम्नलिखित उप-धारा प्रतिस्थापित की जाएगी, अर्थात् :-

“(3) Nothing contained in this section shall apply to the disclosure—

- (a) of any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition for the purpose of any prosecution under this Act or the Indian Penal Code, 1860; or
- (b) of any such particulars to any person entrusted with the administration of this Act for the purposes of carrying out the objects of this Act ; or
- (c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or summons or the recovery of any demand; or
- (d) of any such particulars to a civil court in any suit to which the Government in the Excise and Taxation Department or any officer of the said Department is a party and which relates to any matter arising out of any proceeding under this Act ; or
- (e) of any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act ; or

xxx of 1850

- (f) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Excise and Taxation Department of the State Government to any person or persons appointed by the Commissioner under the Public Servants (Inquiries) Act, 1850, or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or
- (g) of the annual gross turnover, shown in any return furnished or determined in any assessment order passed under this Act, to any officer of the Central or any State Government as may be necessary for the purposes of enabling that Government to levy or realise any tax or duty imposed by it; or
- (h) of any such particulars which are relevant to any inquiry into the charge of misconduct, against an income-tax practitioner or other person who represents any assessee before any authority in any proceedings under this Act;
- (i) of any such particulars to the Director of Economics and Statistics Department of the Government of Himachal Pradesh as may be necessary for enabling him to work out the incidence of tax on any commodity or for carrying out any statistical survey of trade, commodity or dealer; and
- (j) of any such particulars for the purpose of preparing data by computerisation:

Provided that the information mentioned in clause (a), (f) and (g) may be permitted to be disclosed by the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer, Incharge of the district only when he is satisfied, after scrutiny of the request made in this behalf and after such enquiries as he considers necessary that the disclosure is admissible under this sub-section."

7. मूल अधिनियम की धारा 40 की उप-धारा (2) में, --

धारा 40 का संशोधन।

(क) विद्यमान खण्ड (a) को खण्ड (aa) के रूप में पुनः संश्लेषित किया जाएगा और इस प्रकार पुनः संश्लेषित किए गए खण्ड में पूर्व निम्नलिखित तथा खण्ड (a) अन्तःस्थापित किया जाएगा, अर्थात्: --

"(a) to prescribe the limit of capital investment for the purposes of clause (p) of section 2:

Provided that the State Government may, for the purposes of this clause, make rules with retrospective effect but not earlier than the 2nd day of November, 1991;";

(ख) खण्ड (c) के पश्चात् निम्नलिखित तथा खण्ड (cc) अन्तःस्थापित किया जाएगा, अर्थात्: --

"(cc) the form of declaration and the manner in which such declaration is to be furnished under sub-clause (iii) of clause (a) of sub-section (3) of section 6;"; and

(ग) खण्ड (v) के पश्चात् निम्नलिखित अर्थ जोड़ा जाएगा, अर्थात् :—

“(iv) to prescribe the meaning of the industries specified in explanation to sub-section (1) of section 42 .”

धारा 42 का
संशोधन।

8. मूल अधिनियम की धारा 42 को उप-धारा (1) में, —

(i) शब्द “small scale industries” के पश्चात्

“pioneer industries, new small scale industries, tiny Industries, small service business establishment industries or other industry” बिन्दु और शब्द अन्तः स्थापित किए जाएंगे और शब्दों “or persons” दोनों स्थानों पर जहाँ भी वे आए हैं के पश्चात् “or such industry” शब्द अन्तः स्थापित किए जाएंगे, और 18 अप्रैल, 1992 से अन्तः स्थापित किए गए समझे जाएंगे ; और

(ii) निम्नलिखित परन्तु जोड़ा जाएगा, अर्थात् :—

“Provided that the State Government may for the purposes of this sub-section, issue notification exempting from tax —

(a) ‘pioneer industries’, except those mentioned in part (b) of this proviso, ‘new small scale industries’, ‘tiny industries’ and ‘small service business establishment industries’ approved by the Government with effect from the 18th day of April, 1992 ;

(b) ‘pioneer industries’ manufacturing vegetable ghee and refined oil with effect from the 8th day of October, 1992 ; and

(c) ‘other industry’ from the date of the publication of the notification.

*Explanation.—*In this proviso the expressions ‘pioneer industries’, ‘new small scale industries’, ‘tiny industries’, ‘small service business establishment industries’, and ‘other industry’ shall have the meanings as may be prescribed .”

धारा 42-A
का संशोधन।

9. मूल अधिनियम की धारा 42-A में उप-धारा (2) के पश्चात् निम्नलिखित स्पष्टीकरण जोड़ा जाएगा, और इसे प्रथम अगस्त, 1993 से जोड़ा गया समझा जाएगा, अर्थात् :—

“*Explanation.—*For the purposes of this sub-section the expression “new industrial units” shall also include “new tourism units” with effect from the 1st day of August, 1993.”

धारा 42-B

का संशोधन। परन्तु जोड़े जाएंगे, अर्थात् :—

“Provided further that the State Government may, by notification, allow the transfer of goods, in the course of inter-State trade or commerce, to such extent of the aggregate sales shown by the dealer in his returns for a financial year as may be specified in such notification :

Provided also that the State Government may for the purposes of the preceding proviso, issue notification retrospectively—

(a) allowing transfer of goods upto twenty-five per cent with effect from the 17th day of August, 1992; and

(b) allowing transfer of goods upto one hundred per cent with effect from the 8th day of October, 1992.

11. (1) The provisions of the principal Act relating to tax on the sale or purchase of goods shall be deemed to include, and shall be deemed always to have included, a tax (hereinafter in this section referred to as the aforesaid tax) on the supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating) for cash, deferred payment or other valuable consideration, and every transaction by way of supply of the nature referred to above made before or after the commencement of the Constitution (Forty sixth Amendment) Act, 1982 shall be deemed to be, and shall be deemed always to have been, a transaction by way of sale, with respect to which the person making such supply is the seller and the person to whom such supply is made, is the purchaser, and notwithstanding any judgment, decree or order of any court, tribunal or authority, no provision of the principal Act which imposed or authorised the imposition of, or purported to impose or authorise the imposition of, the aforesaid tax shall be deemed to be invalid or ever to have been invalid, and accordingly,—

वतिष उप-
बधों का
भूतनकी
प्रभाव, विधि-
मन्त्रण
पौर छट ।

- (a) the aforesaid tax levied or collected or purporting to have been levied or collected under the principal Act shall be deemed always to have been validly levied or collected in accordance with law ;
- (b) all acts, proceedings or things done or actions taken in connection with the assessment and re-assessment of the aforesaid tax by any officer appointed by the State Government under the principal Act shall be and shall always be deemed to have been done or taken in accordance with law ;
- (c) no suit or other proceeding shall be maintained or continued in any court or before any tribunal or authority for the refund of, and no enforcement shall be made by any court, tribunal or authority of any decree or order directing the refund of any such aforesaid tax which has been collected ; and
- (d) assessment, re-assessment and recoveries of aforesaid tax if not already made, shall be made in accordance with the principal Act, as amended by this Act, notwithstanding anything contained in the principal Act.

(2) Notwithstanding anything contained in sub-section (1), any supply of the nature referred to therein shall be exempt from the aforesaid tax,—

- (a) where such supply has been made by any restaurant or eating house (by whatever name called) at any time on or after the 7th day of September, 1978 and before the commencement of the Himachal Pradesh General Sales Tax (Amendment) Act, 1985 and the aforesaid tax has not been collected on such supply on the ground that no such tax could have been levied or collected at that time; or
- (b) where such supply, not being any such supply by any restaurant or eating house (by whatever name called), has been made at any time on or after the 4th day of January, 1972, and before the commencement of the Himachal Pradesh General Sales Tax

(Amendment) Act, 1985 and the aforesaid tax has not been collected on such supply on the ground that no such tax could have been levied or collected at that time.

8 of 1985

(3) (a) Part (a) of sub-clause (iv) of clause (c) of section 2 of the principal Act, as added by sub-clause (ii) of clause (a) of section 2 of this Act shall be and shall be deemed to have been added with effect from the 2nd day of February, 1983.

(b) Notwithstanding anything contained in the Himachal Pradesh General Sales Tax (Amendment) Act, 1985, sub-clause (i) each of the clauses (h) and (j) of section 2 of the principal Act shall be and shall be deemed to have been substituted with effect from the 2nd day of February, 1983.

8 of 1985

(c) Notwithstanding anything contained in any judgement, decree or order of any court, tribunal or other authority, all taxes levied or collected or purported to have been levied or collected from the said date in relation to the goods referred in part (a) of sub-clause (iv) of clause (c) of section 2 of the principal Act, as added by sub-clause (ii) of clause (a) of section 2 of this Act, and sub-clause (i) each of clauses (h) and (j) of section 2 of the principal Act, shall be deemed to be and to have always been validly levied or collected in accordance with law as if this provision had been in force at all material times when such tax was levied or collected and accordingly,—

(i) all acts, proceedings or things done or taken in connection with the levy or collection of such tax by the person appointed by the State Government under the principal Act shall, for all purposes, be deemed to be and to have always been validly done or taken in accordance with law ;

(ii) no suit or other proceedings shall be maintained or continued in any court or before any tribunal or other authority for the refund of any tax so paid ; and

(iii) no court, tribunal or other authority shall enforce any decree or order directing the refund of any tax so paid.

(4) For the removal of doubts, it is hereby declared that nothing in sub-section (1), and clause (c) of sub-section (3), of this section shall be construed as preventing any person—

(i) from questioning in accordance with the provisions of the principal Act, the assessment, re-assessment, levy or collection of the aforesaid tax ; or

(ii) from claiming refund of the aforesaid tax paid by him in excess of the amount due from him under any such law.

उद्देश्यों और कार्यों का कथन

हिमाचल प्रदेश माधारेण विक्रय कर (संशोधन) अधिनियम, 1985 में संविधान छिदालीयका संशोधन अधिनियम, 1982 के अनुसार "क्रय" और "विक्रय" की परिभाषा पुनरीक्षित की गई है। उपबन्धों को पूर्ण करने के लिए यह आवश्यक हो गया है कि "व्योहारियों" और "प्राक्ने" की परिभाषाओं को "क्रय" और "विक्रय" के अनुरूप बनाया जाए। इसके अतिरिक्त आहार गृहों और भोजनालयों द्वारा बेचे गए खाद्य और पेय पर पहले ही की गई कर को वसूलों का विधिमाम्यकरण आवश्यक है ताकि वसूल किए गए कर के प्रतिदाय की आवश्यकता न पड़े। इसके साथ ही उन मामलों में जिनमें भूतलक्षी विधिमाम्य मे कर उद्ग्रहणीय हो गया हो किन्तु वसूल न किया जा सके, ऐसी स्थिति में छूट के लिए उपबन्ध आवश्यक है। गत समय में सर्वोच्च न्यायालय ने गुडईयर इंडिया लिमिटेड केस में विक्रय द्वारा प्रभावित माल के अन्तर-राज्य अन्तरण पर हरिशाणा सरकार द्वारा क्रय कर उद्ग्रहण करने, अधिमाम्य घोषित किया है। इस निर्णय के अनुसरण में हिमाचल प्रदेश माधारेण विक्रय कर अधिनियम, 1968 भी संशोधित किया गया था। किन्तु नत्पश्चात् सर्वोच्च न्यायालय ने वावा जी केस में अक्टूबर, 1992 में गुडईयर इंडिया केस के अपने निर्णय को उपान्तरित किया है और क्रय कर के विधिमाम्यकरण का समर्थन किया है जिसके दृष्टिगत क्रय कर सम्बन्धी निरमित उपबन्धों को पुनः प्रवर्तित करने का प्रस्ताव है। विक्रय कर की प्रथम उद्ग्रहण अवस्था के स्तर पर लाने के बावजूद हिमाचल प्रदेश उच्च न्यायालय ने पॉटर इंडिया केस में निर्णय दिया है कि विनिर्माण में प्रयोग के लिए बेचे गए माल पर विक्रय की अन्तिम अवस्था पर अभी भी कर वसूल किया जाता जारी है। इस प्रकार एकरूपता और सुसंगतता सुनिश्चित करने के लिए इन उपबन्धों का संशोधन करना आवश्यक है। इसके साथ-साथ व्याहारियों की अपनी निश्चि आस्तियों को, विक्रय कर दायित्वों का भुगतान किए बिना अन्तरित करने की प्रवृत्ति को समाप्त करने के लिए यह भी आवश्यक है कि अधिनियम के अधीन देय को व्याहारियों की आस्तियों पर प्रथम प्रभाव बनाया जाए। निर्धारित की मूचना को कार्यालय प्रयोजनों के लिए भी प्रकट करने पर प्रतिबन्ध है और इन प्रतिबन्धों को हटाया जाना आवश्यक है। भारत सरकार द्वारा समय-समय पर विहित पूंजी निवेश की सीमाओं में लाने के लिए "लघु उद्योगों" की परिभाषा में उपयुक्त उपान्तरण करना भी अपेक्षित है।

2. राज्य में आयोगिकरण को प्रोत्साहित करने के लिए सरकार ने 18-4-1992 ने "पाईनियर उद्योगों", "नए लघु उद्योगों", "छोटे उद्योगों", "लघु सेवा कारोबार स्थापन उद्योगों" या अन्य उद्योगों को विक्रय कर से छूट देने का विनिश्चय किया है और 8-10-1992 से "रिफाईण्ड तेल और वनस्पति घी" निमित्त करने वाले पाईनियर उद्योगों को भी छूट देने का निर्णय लिया गया था। यह भी निर्णय लिया गया था कि उद्यमियों को 17-8-1992 से माल को परिवहन आधार पर अन्तरित करने के लिए 25 प्रतिशत तक और 8-10-1992 से शतप्रतिशत छूट की अनुमति दी जाए। सरकार ने 1-8-1993 में पर्यटन इकाइयों के लिए विक्रेता के आस्थगित मंदाय का भी अनुमोदन कर दिया। इन विनिश्चयों के कार्यान्वयन के लिए उपर्युक्त तारीखों से भूतलक्षी प्रभाव में अधिनियम में संशोधन करना आवश्यक है।

3. यह विधेयक उभर्युक्त उद्देश्यों की पूर्ति के लिए है।

नन्त राम,
प्रभारी मन्त्री।

शिमला:

तारीख 13 दिदम्बर, 1994।

वित्तीय ज्ञापन

विधेयक का खण्ड 2 लघु उद्योगों के पूंजी निवेश की विद्यमान 35 लाख रुपये की सीमा को बढ़ाने के लिए है। यह बढ़ोतरी उन उद्यमियों को विक्रय कर से छूट देगी, जो अन्यथा कर चुकाने के लिए दायी हैं। अतः इस परिवर्तन को प्रभावी करने से राजकोष में 2 करोड़ रुपये का वार्षिक घाटे का अनुमान है।

विधेयक का खण्ड 3 हिमाचल प्रदेश में कच्चे माल के ऋब के पश्चात् अन्तर्राज्यीय व्यापार या वाणिज्य में बिक्री से अन्यथा निपटाए गए माल पर विक्रय कर के उद्ग्रहण को पुनःप्रवर्तित करता है। इसके परिणाम स्वरूप राजकोष को एक करोड़ की अतिरिक्त आय होगी।

विधेयक का खण्ड 8 पाईनर उद्योगों, नए लघु उद्योगों, छोटे उद्योगों और लघु सेवा कारोबार स्थापना उद्योगों, या राज्य सरकार द्वारा छूट के प्रयोजनों के लिए अनुमोदित अन्य उद्योगों को विक्रय कर के उद्ग्रहण से छूट प्रदान करने के लिए है। इस छूट के परिणाम स्वरूप राजकोष को लगभग 24 करोड़ रुपये का वार्षिक घाटा होगा।

विधेयक का खण्ड 10 एक प्रतिशत की रियायती दर पर कर के अधधीन कच्चे माल द्वारा तैयार किए गए माल की वास्तव प्रेषित माल या ऋब अन्तरण के आधार पर माल का अन्तरण अनुदत्त करता है। इसके परिणाम स्वरूप राजकोष में लगभग 27 करोड़ रुपये का वार्षिक घाटा होगा।

उपरोक्त के कारण, इन विधेयक के उपबन्धों के अधिनियमित किए जाने पर राजकोष को लगभग 52 करोड़ रुपये का वार्षिक घाटा होगा।

प्रत्यायोजित विधान सम्बन्धी ज्ञापन

विधेयक के खण्ड 2 का उप-खण्ड (सी) राज्य सरकार को लघु उद्योगों की वास्तव भूतलक्षी, प्रभाव में पूंजी निवेश विहित करने के लिए 2 नवम्बर, 1991 में निपन बनाने के लिए सशक्त करता है ताकि यह इस निमित्त समय-समय पर होने वाले परिवर्तनों को अपना सके। विधेयक के खण्ड 4 का उप-खण्ड (बी) राज्य सरकार को घोषणा का प्ररूप और रीति जिसमें ऐसी घोषणा प्रस्तुत की जाएगी विहित करने के लिए सशक्त करता है। विधेयक का खण्ड 8 राज्य सरकार को पाईनियर उद्योगों, नए लघु उद्योगों, छोटे उद्योगों, लघु सेवा कारोबार स्थापन उद्योगों को भूतलक्षी रूप से और दूसरे उद्योगों को अधिसूचना की तारीख से छूट देने के लिए अधिसूचना जारी करने के लिए सशक्त करता है। विधेयक का खण्ड 10 राज्य सरकार को ग्रीहारी द्वारा अपनी विवरणियों में वित्तीय वर्ष के लिए दर्शाई गई कुल बिक्री के 25 प्रतिशत के विस्तार तक 17 अगस्त, 1992 से और 100 प्रतिशत तक 8 अक्तूबर, 1992 से अन्तर्राज्य व्यापार या वाणिज्य में माल के अन्तरण को अनुज्ञात करने के लिए भूतलक्षी प्रभाव में अधिसूचना जारी करने के लिए सशक्त करता है।

यह प्रत्यायोजन आवश्यक और सामान्य प्रकृति का है।

संविधान के अनुच्छेद 207 के अधीन राज्यपाल की सिफारिशें

[नॉस्ति संख्या ई0 एकन0-एन0 एफ (ii)/93 आबकारी एवं कराधान विभाग]

हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश साधारण विक्रय कर (संगोधन) विधेयक, 1994 की विषय वस्तु के बारे में सूचित किए जाने के पश्चात् भारत का संविधान का अनुच्छेद 207 के अधीन उक्त विधेयक को विधान सभा में पुरस्थापित करने और उस पर विचार करने की सिफारिश करत है।

Bill No. 14 of 1994.

AUTHORITATIVE ENGLISH TEXT

**THE HIMACHAL PRADESH GENERAL SALES TAX (AMENDMENT)
BILL, 1994**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

BILL

further to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Forty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh General Sales Tax (Amendment) Act, 1994.

Short title
and
commence-
ment.

(2) Save as otherwise provided in sub-section (3) of this section, the provisions of this Act shall come into force at once.

(3) Part (a) of the new sub-clause (iv) of clause (c) of section 2 of the principal Act, as added by sub-clause (ii) of clause (a) of section 2 of this Act shall be deemed to have come into force with effect from the 2nd day of February, 1983 and the remaining provisions of clauses (a) and (b) of section 2 of this Act shall be deemed to have come into force with effect from the 13th day of August, 1985 and clause (c) of the said section of this Act shall be deemed to have come into force with effect from the 2nd day of November, 1991; clause (a) of section 4 of this Act shall be deemed to have come into force with effect from the 1st day of January, 1991; clauses (i) and (ii) [except parts (b) and (c) of the proviso of clause (ii)] of section 8 of this Act shall be deemed to have come into force with effect from the 18th day of April, 1992 and part (b) of the proviso of clause (ii) of the said section shall be deemed to have come into force with effect from the 8th day of October, 1992; section 9 of this Act shall be deemed to have come into force with effect from the 1st day of August, 1993; and part (a) and part (b) of the proviso added by section 10 of this Act shall respectively be deemed to have come into force with effect from the 17th day of August, 1992 and 8th day of October, 1992.

24 of 1968

2. In section 2 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter referred to as the principal Act),—

Amendment
of section 2.

(a) in clause (c)—

(i) in sub-clause (ii) the word “and” occurring after the sign “,” shall be omitted;

(ii) in sub-clause (iii), for the sign “,” the sign and the word “; and” shall be substituted and thereafter the following sub-clause (iv), shall be added and part (a) thereof shall be deemed to have been added, with effect from the 2nd day of

February, 1983 and the remaining provisions shall be deemed to have been added with effect from the 13th day of August, 1985, namely:—

“(iv) every person engaged in the business of,—

- (a) transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration ;
- (b) transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract ;
- (c) delivery of goods on hire purchase or any system of payment by instalments ;
- (d) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration ;
- (e) supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration ; and
- (f) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service, is for cash, deferred payment or other valuable consideration.”

(iii) in Explanation (2), for the words “A Government”, the words “Every department, or its subordinate offices, of a Government” shall be substituted ;

(b) in clause (m), after Explanation (3), the following Explanations (4) and (5) shall be added and shall be deemed to have been added, with effect from the 13th day of August, 1985, namely:—

“(4) In respect of transactions covered under sub-clause (iii) of clause (h) and sub-clause (iii) of clause (j) of this section the amount to be included in the turnover shall be the total sum payable by the hirer under a hire-purchase agreement in order to complete the purchase of, or the acquisition of property in the goods to which the agreement relates and includes any sum as payable by the hirer under the hire-purchase agreement by way of deposit or other initial payment, or credited or to be credited to him under such agreement on account of any such deposit or payment whether that sum is to be or has been paid to owner or to any person or is to be or has been discharged by payment of money or by transfer or delivery of goods or by any other means, but does not include any sum payable as a penalty or as compensation or damages for breach of the agreement.

(5) The amount to be included in the turnover in respect of transfer of property in goods (whether as goods or in some other form) involved in the execution of work contract shall be its sale price;” and

- (c) in clause (p), for the words and figure "a capital investment of not more than rupees 35 lakhs", the words "such capital investment, as may be prescribed" shall be substituted and shall be deemed to have been substituted, with effect from the 2nd day of November, 1991.

3. For section 5-A of the principal Act, the following shall be substituted, namely:—

Substitution of section 5-A.

"5-A. *Levy of purchase tax on certain goods.*—Where a dealer who is liable to pay tax under this Act purchases any goods other than those specified in Schedule "B" from any source, and—

- (i) uses them within the State in the manufacture of goods specified in Schedule "B", or
- (ii) uses them within the State in the manufacture of any goods, other than those specified in Schedule "B" and sends the goods so manufactured outside the State in any manner otherwise than by way of sale in the course of inter-State trade or commerce or in the course of export out of the territory of India, or
- (iii) uses such goods for a purpose other than that of resale within the State or sale in the course of inter-State trade or commerce or in the course of export out of the territory of India, or
- (iv) sends them outside the State in any manner otherwise than by way of sale in the course of inter-State trade or commerce or in the course of export out of the territory of India,

and no tax is payable on the purchase of such goods under any other provisions of this Act, there shall be levied a tax on the purchase of such goods equal to the rate as notified, under sub-section (1) of section 6, by the State Government."

4. In section 6 of the principal Act, in sub-section (3), in clause (a),—

Amendment of section 6.

- (a) for sub-clause (ii), the following shall be substituted and shall be deemed to have been substituted, with effect from the 1st day of January, 1991, namely:—

"(ii) sale to a registered dealer of goods liable to tax at the last stage of sale in Himachal Pradesh, other than (a) the sale of goods specified in Schedule 'C' or (b) the sale of goods liable to tax at the first stage of sale under sub-section (2), and the same is declared by him in a prescribed form as being intended for resale in the State of Himachal Pradesh or in the course of inter-State trade or commerce or sale in the course of export of goods out of the territory of India:

Provided that, in the case of such sales, a declaration duly filled and signed by the registered dealer to whom the goods are sold, containing the prescribed particulars and inscribed on the bill or cash memorandum referred to in sub-section (2) of section 19 is furnished to the assessing authority by the dealer who sells the goods:

Provided further that no dealer shall be entitled to make any deduction from his turnover in respect of a sale made by him to a registered dealer with whom composition under sub-section (2) of section 12 has been made and is in force;"

(b) after sub-clause (iii), the following proviso shall be added, namely:—

"Provided that in the case of such sales, a declaration in such form and in such manner as may be prescribed, duly filled and signed by the authorised officer of such undertaking to whom the goods are sold is furnished to the Assessing Authority by the dealer who sells the goods;" and

(c) in sub-clause (vi), the word "and" occurring at the end shall be omitted and thereafter the following Explanation shall be added, namely:—

"Explanation.—For the purposes of sub-clause (ii) 'the last stage of sale' in Himachal Pradesh in respect of any goods means a stage of sale other than 'the first stage of sale' specified by the Government in the notification issued under sub-section (2) of section 6; and".

Insertion of
section 16-
B.

5. After section 16-A of the principal Act, the following new section 16-B, shall be inserted, namely:—

"16-B. Tax to be first charge on property.—Notwithstanding anything to the contrary contained in any law for the time being in force, any amount of tax and penalty including interest, if any, payable by a dealer or any other person under this Act shall be a first charge on the property of the dealer or such other person."

Amendment
of section
39.

6. In section 39 of the principal Act, for sub-section (3), the following shall be substituted, namely:—

"(3) Nothing contained in this section shall apply to the disclosure—

- (a) of any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition for the purpose of any prosecution under this Act or the Indian Penal Code, 1860; or
- (b) of any such particulars to any person entrusted with the administration of this Act for the purposes of carrying out the objects of this Act; or
- (c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or summons or the recovery of any demand; or
- (d) of any such particulars to a civil court in any suit to which the Government in the Excise and Taxation Department or any officer of the said Department is a party and which relates to any matter arising out of any proceeding under this Act; or
- (e) of any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act; or

xxx of 1859

- (f) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Excise and Taxation Department of the State Government to any person or persons appointed by the Commissioner under the Public Servants (Inquiries) Act, 1850, or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry ; or
- (g) of the annual gross turnover, shown in any return furnished or determined in any assessment order passed under this Act, to any officer of the Central or any State Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it; or
- (h) of any such particulars which are relevant to any inquiry into the charge of misconduct, against an income-tax practitioner or other person who represents any assessee before any authority in any proceedings under this Act ; or
- (i) of any such particulars to the Director of Economics and Statistics Department of the Government of Himachal Pradesh as may be necessary for enabling him to work out the incidence of tax on any commodity or for carrying out any statistical survey of trade, commodity or dealer; and
- (j) of any such particulars for the purpose of preparing data by computerisation :

Provided that the information mentioned in clauses (a), (j) and (g) may be permitted to be disclosed by the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer, Incharge of the district only when he is satisfied, after scrutiny of the request made in this behalf and after such enquiries as he considers necessary, that the disclosure is admissible under this sub-section."

7. In section 40 of the principal Act, in sub-section (2),—

- (a) the existing clause (a) shall be re-numbered as clause (aa) and before the clause as so re-numbered, the following new clause (a) shall be inserted, namely:—

Amendment
of section
40.

"(a) to prescribe the limit of capital investment for the purposes of clause (p) of section 2 :

Provided that the State Government may, for the purposes of this clause, make rules with retrospective effect but not earlier than the 2nd day of November, 1991;" ;

- (b) after clause (c), the following new clause (cc) shall be inserted, namely:—

"(cc) the form of declaration and the manner in which such declaration is to be furnished under sub-clause (iii) of clause (a) of sub-section (3) of section 6;" ; and

(c) after clause (v), the following new clause (w), shall be added, namely:—

“(w) to prescribe the meaning of the industries specified in Explanation to sub-section (1) of section 42.”

Amendment
of section
42.

8 In section 42 of the principal Act, in sub-section(1),—

(i) after the words “small scale industries”, the signs and words, “pioneer industries, new small scale industries, tiny industries, small service business establishment industries or other industry” shall be inserted, and after the words “or persons” at both the places where they occur, the words “or such industry” shall be inserted, and shall be deemed to have been inserted, with effect from the 18th day of April, 1992; and

(ii) the following proviso shall be added, namely:—

“Provided that the State Government may, for the purposes of this sub-section, issue notification exempting from tax—

(a) ‘pioneer industries’, except those mentioned in part (b) of this proviso, ‘new small scale industries’, ‘tiny industries’ and ‘small service business establishment industries’ approved by the Government with effect from the 18th day of April, 1992;

(b) ‘pioneer industries’ manufacturing vegetable ghee and refined oil with effect from the 8th day of October, 1992; and

(c) ‘other industry’ from the date of the publication of the notification.

Explanation.—In this proviso the expressions ‘pioneer industries’, ‘new small scale industries’, ‘tiny industries’, ‘small service business establishment industries’ and ‘other industry’ shall have the meanings as may be prescribed.”

Amendment
of section
42-A.

9. In section 42-A of the principal Act, after sub-section (1), the following Explanation shall be added and shall be deemed to have been added, with effect from the 1st day of August, 1993, namely:—

“*Explanation.*—For the purposes of this sub-section the expression “new industrial units” shall also include “new tourism units” with effect from the 1st day of August, 1993.”

Amendment
of section
42-B.

10. In section 42-B of the principal Act, after the proviso, the following provisos shall be added, namely:—

“Provided further that the State Government may, by notification, allow the transfer of goods, in the course of inter-State trade or commerce, to such extent of the aggregate sales shown by the dealer in his returns for a financial year as may be specified in such notification:

Provided also that the State Government may, for the purposes of the preceding proviso, issue notification retrospectively—

- (a) allowing transfer of goods upto twenty-five per cent with effect from the 17th day of August, 1992; and
- (b) allowing transfer of goods upto one hundred per cent with effect from the 8th day of October, 1992.”.

11. (1) The provisions of the principal Act relating to tax on the sale or purchase of goods shall be deemed to include, and shall be deemed always to have included, a tax (hereinafter in this section referred to as the aforesaid tax) on the supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating) for cash, deferred payment or other valuable consideration, and every transaction by way of supply of the nature referred to above made before or after the commencement of the Constitution (Forty-sixth Amendment) Act, 1982 shall be deemed to be, and shall be deemed always to have been, a transaction by way of sale, with respect to which the person making such supply is the seller and the person to whom such supply is made, is the purchaser, and notwithstanding any judgment, decree or order of any court, tribunal or authority, no provision of the principal Act which imposed or authorised the imposition of, or purported to impose or authorise the imposition of, the aforesaid tax shall be deemed to be invalid or ever to have been invalid, and accordingly,—

Retrospective effect to certain provisions, validation and exemption.

- (a) the aforesaid tax levied or collected or purporting to have been levied or collected under the principal Act shall be deemed always to have been validly levied or collected in accordance with law ;
- (b) all acts, proceedings or things done or actions taken in connection with the assessment and reassessment of the aforesaid tax by any officer appointed by the State Government under the principal Act shall be and shall always be deemed to have been done or taken in accordance with law ;
- (c) no suit or other proceeding shall be maintained or continued in any court or before any tribunal or authority for the refund and no enforcement shall be made by any court, tribunal or authority of any decree or order directing the refund of any such aforesaid tax which has been collected ; and
- (d) assessment, re-assessment and recoveries of aforesaid tax if not already made, shall be made in accordance with the principal Act, as amended by this Act, notwithstanding anything contained in the principal Act.

(2) Notwithstanding anything contained in sub-section (1), any supply of the nature referred to therein shall be exempt from the aforesaid tax,—

- (a) where such supply has been made by any restaurant or eating house (by whatever name called), at any time on or after the 7th day of September, 1978 and before the commencement of the Himachal Pradesh General Sales Tax (Amendment) Act, 1985 and the aforesaid tax has not been collected on such supply on the ground that no such tax could have been levied or collected at that time ; or

- (b) where such supply, not being any such supply by any restaurant or eating house (by whatever name called), has been made at any time on or after the 4th day of January, 1972 and before the commencement of the Himachal Pradesh General Sales Tax (Amendment) Act, 1985 and the aforesaid tax has not been collected on such supply on the ground that no such tax could have been levied or collected at that time.

8 of 1985

(3) (a) Part (a) of sub-clause (iv) of clause (c) of section 2 of the principal Act, as added by sub-clause (ii) of clause (a) of section 2 of this Act shall be and shall be deemed to have been added with effect from the 2nd day of February, 1983.

(b) Notwithstanding anything contained in the Himachal Pradesh General Sales Tax (Amendment) Act, 1985, sub-clause (i) each of the clauses (h) and (j) of section 2 of the principal Act shall be and shall be deemed to have been substituted with effect from the 2nd day of February, 1983.

8 of 1985

(c) Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, all taxes levied or collected or purported to have been levied or collected from the said date in relation to the goods referred in part (a) of sub-clause (iv) of clause (c) of section 2 of the principal Act, as added by sub-clause (ii) of clause (a) of section 2 of this Act, and sub-clause (i) each of clauses (h) and (j) of section 2 of the principal Act, shall be deemed to be and to have always been validly levied or collected in accordance with law as if this provision had been in force at all material times when such tax was levied or collected and accordingly,—

- (i) all acts, proceedings or things done or taken in connection with the levy or collection of such tax by the person appointed by the State Government under the principal Act shall, for all purposes, be deemed to be and to have always been validly done or taken, in accordance with law ;
- (ii) no suit or other proceedings shall be maintained or continued in any court or before any tribunal or other authority for the refund of any tax so paid ; and
- (iii) no court, tribunal or other authority shall enforce any decree or order directing the refund of any tax so paid.

(4) For the removal of doubts, it is hereby declared that nothing in sub-section (1), and clause (c) of sub-section (3) of this section shall be construed as preventing any person—

- (i) from questioning in accordance with the provisions of the principal Act, the assessment, re-assessment, levy or collection of the aforesaid tax ; or
- (ii) from claiming refund of the aforesaid tax paid by him in excess of the amount due from him under any such law.

STATEMENT OF OBJECTS AND REASONS

The Himachal Pradesh General Sales Tax (Amendment) Act, 1985 revised the definitions of "purchase" and "sale" pursuant to the Constitution (Forty-sixth Amendment) Act, 1982. In order to make the provisions complete, it is also necessary to bring the definitions of "dealer" and "turnover" in line with those of "purchase" and "sale". Besides this, validation of recovery of tax already effected on eatables and drinks sold by the restaurants and eating houses from the back date is essential so that the tax collected may not be required to be refunded. Simultaneously, in cases where by virtue of such retrospective validation, the tax became leviable but cannot be collected, the provisions for exemptions are essential. Previously, the Supreme Court in the Good-year India Limited's case declared invalid the levy of purchase tax by Haryana Government on inter-State transfer of goods effected otherwise than by way of sale and following this judgement the Himachal Pradesh General Sales Tax Act, 1968, was also amended. But subsequently in October, 1992, the Supreme Court, in Balajee's case, has modified its decision in the Goodyear India's case and upheld the validity of purchase tax, in view of which the repealed provisions relating to purchase tax are proposed to be revived. Further, despite complete switch-over to first stage levy of sales tax, the Himachal Pradesh High Court in Peter India's case held that the goods sold for use in manufacture continued to be still taxable at the last stage of sale. Thus, for ensuring uniformity and consistency it is essential to amend the provisions. In addition, to curb the tendency of dealers to transfer their fixed assets without clearing sales tax liability, it is also essential to make dues under the Act to be first charge on the assets of the dealer. There are also restrictions on disclosure of assessee's information even for official purposes and it is necessary to remove these restrictions. The definition of "small scale industries" is also required to be suitably modified in order to bring it in line with the limit of capital investment prescribed by the Government of India from time to time.

2. With a view to promote industrialisation in the State, the Government decided on 18-4-1992 to exempt from sale tax "pioneer industries", "new small scale industries", "tiny industries", "small service business establishment industries" or other industries, and on 8-10-1992 it was decided to exempt "pioneer industries manufacturing vegetable ghee and refined oil". It was also decided to permit entrepreneurs to transfer goods on consignment basis upto 25 per cent with effect from 17-8-1992 and upto 100 per cent with effect from 8-10-1992. The Government also approved deferred payment of sales tax to tourism units with effect from 1-8-1993. In order to implement these decisions, it is essential to make necessary amendments in the Act retrospectively with effect from the above dates.

3. The Bill seeks to achieve the aforesaid objectives.

SANT RAM,
Minister-in-charge.

SHIMLA:
The 13th September, 1994.

FINANCIAL MEMORANDUM

Clause 2 of the Bill seeks to enhance the existing limit of 35 lakhs of rupees on capital investment of 'small scale industries'. This enhancement would mean exemption from sales-tax to those entrepreneurs hitherto otherwise liable to pay tax, as such by effecting this change, the annual loss to the State exchequer is estimated to be about rupees two crores.

Clause 3 of the Bill seeks to restore levy of purchase-tax on the goods disposed of otherwise than by way of sale in the inter-State trade or commerce after purchase of raw-material in Himachal Pradesh. As a result of this, there will accrue additional income of rupees one crore to the State exchequer.

Clause 8 of the Bill seeks to grant exemption from the levy of sales-tax to 'pioneer industries', 'new small scale industries', 'tiny industries' and 'small service business establishment industries' or other industry approved by the Government for the purpose of exemption. As a result of this exemption, there will occur an estimated annual loss of rupees 24 crores approximately to the State exchequer.

Clause 10 of the Bill seeks to allow the transfer of goods on consignment or branch transfer basis in respect of the goods manufactured from the raw material subjected to tax at the concessional rate of one per cent. As a result of this, there will occur an estimated annual loss of rupees 27 crores to the State exchequer.

In view of the above, there will occur an estimated aggregate annual loss of rupees 52 crores to the State exchequer by enacting the provisions of this Bill.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Sub-clause (c) of clause 2 of the Bill empowers the State Government to make rules prescribing capital investment in respect of 'small scale industries' with retrospective effect with effect from the 2nd day of November, 1991 to enable it to adopt the changes in this behalf from time to time. Sub-clause (b) of clause 4 of the Bill empowers the State Government to prescribe the form of declaration and the manner in which such declaration is to be furnished. Clause 8 of the Bill empowers the State Government to issue notifications of exempting 'pioneer industries', 'new small scale industries', 'tiny industries', 'small service business establishment industries', retrospectively or other industry from the date of notification from the payment of tax, and also to define the expression of these industries. Clause 10 of the Bill also empowers the State Government to issue notifications retrospectively allowing transfer of goods in the inter-State trade or commerce upto the extent of twenty-five per cent of the aggregate sales shown by the dealer in his returns for a financial year with effect from the 17th day of August, 1992 and upto hundred percent with effect from the 8th day of October, 1992.

These delegations are essential and normal in character.

RECOMMENDATIONS OF THE GOVERNOR UNDER ARTICLE 207 OF THE CONSTITUTION OF INDIA

[File No. EXN-F (II)-1/93 Excise and Taxation Department]

The Governor of Himachal Pradesh, after having been informed of the subject matter of the Himachal Pradesh General Sales Tax (Amendment) Bill, 1994, recommends under article 207 of the Constitution of India the introduction and consideration of the Bill in the Legislative Assembly.